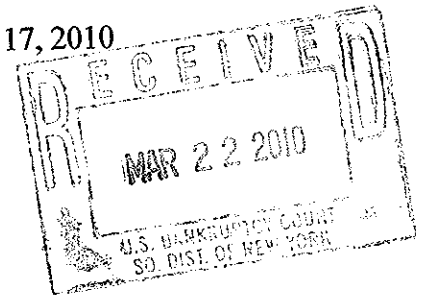


Joan & Harvey Rosenblatt
6716 Palermo Way
Lake Worth, FL 33467

March 17, 2010



Clerk of the United States Bankruptcy for the
Southern District of New York
One Bowling Green
Courtroom 623
New York, NY 10004

Re: Account Number 1KW106

Gentlemen:

We object to the determination made by Judge Lifland that all amounts earned were fictitious. My wife and I were investors with an account maintained at Bernard L. Madoff Securities LLC since June 15, 1990. During that period of time, we paid taxes to the Federal, State and City Governments on what is now referred to as fictitious profits. We utilized the loss carry back for 5 years from 2004 to 2008. If all of the profits were fictitious, all the taxes paid during the 14 year period from 1990 to 2003 should be considered. The balance in our account on December 1, 2003 should be utilized as our basis, the taxes paid should be either refunded or a least added to our original investment.

We are innocent victims and should not be penalized. We were forced to sell our apartment in Manhattan (which we loved and lived in for 24 years) and move to Florida, because we could no longer afford to live in Manhattan.

We looked to our Madoff account as a retirement fund, which evaporated. Now we are looking for some relief which does not seem to be forthcoming. Please reconsider your position and make some funds available to us.

Very truly yours,

Joan & Harvey Rosenblatt

Cc: Irving H. Picard, Trustee
c/o Baker % Hostetler, LLP
45 Rockefeller Plaza
New York, NY 10111